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Credit from unencumbered balance and other income for the United Nations Mission in Sierra Leone for the period ended 30 June 2005

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I. Basis of Member States' credits from unencumbered balance and other income for UNAMSIL for the period ended 30 June 2005

A. Summary of credit from unencumbered balance and other income for UNAMSIL for the period ended 30 June 2005

(United States dollars)

	Credit from unencumbered balance and other income	
General Assembly resolution	*Gross*	*Net*
60/279	(99 287 600)	(97 947 800)

1. The amount authorized by the General Assembly, as indicated in the table above, was apportioned among Member States in accordance with the provisions laid out in paragraphs 2 to 4 below and is shown in section III.

B. Apportionment of the costs of peacekeeping operations

2. The General Assembly, by its resolution 55/235, decided that, as of July 2001, the assessment rates for peacekeeping operations should be based on the scale of assessments for the regular budget of the United Nations, with an appropriate and transparent system of adjustments based on levels of Member States. Under this system, Member States were assigned to 1 of 10 "levels" to facilitate automatic, predictable movement between categories on the basis of the per capita gross national product (GNP) of Member States. Discount rates were applied to eight of the different levels based on the parameters set forth in the resolution. Countries in level B are assessed at the same rate as for the regular budget. Member States other than those assigned to levels A, C and J were assigned to levels based on their per capita GNP, subject to transition periods and unless they indicated a decision to move to a higher level. Member States and levels are set out in resolution 55/235, as adjusted by resolutions 55/236 and 57/290 A.

3. The five permanent members of the Security Council form a separate level (level A) and all discounts resulting from adjustment to the regular budget assessment rates of Member States in levels C through J are borne on a pro rata basis by the Member States in level A, which are assessed at a higher rate than for the regular budget. Member States designated as least developed countries are assigned to level J and receive the highest discount percentage, i.e., 90 per cent. They therefore pay 10 per cent of their assessment rates established for the regular budget. Countries in level C are specified in resolution 55/235.

4. By its resolution 58/1 B, the General Assembly adopted the scale of assessments for the period 2004 to 2006. The composition of levels of contribution for peacekeeping operations was also changed for the period 2004 to 2006, as contained in the addendum to the report of the Secretary-General,[1] and adopted by

[1] A/58/157/Add.1, annex.

resolution 58/256. The percentage shares shown in section III below demonstrate the results of the application of the latest resolutions.

II. Basis for credits in respect of the Tax Equalization Fund

5. Under regulation 3.2 (e) of the Financial Regulations and Rules of the United Nations, adjustments shall be made to the assessment of Member States in respect of Members' credits in the Tax Equalization Fund estimated to be not required to meet charges for tax refunds for the financial periods below:

A. Summary of credits for UNAMSIL for the period ended 30 June 2005

(United States dollars)

	Staff assessment income available for credit to Member States[a]	*Estimated amounts required to meet tax refund*[b]	*Net credits to Member States*[c]
Credit from unencumbered balance and other income for the period ended 30 June 2005[d]	(1 339 800)	(355 029)	(984 771)

[a] Total staff assessment income apportioned in accordance with General Assembly resolution 60/279.
[b] Staff assessment debits reserved for the United States of America.
[c] As shown in section III.
[d] Staff assessment debits, i.e., decrease in staff assessment income.

B. Summary of credit from unencumbered balance and other income to Member States

(United States dollars)

Gross	**(99 287 600)**
Less: staff assessment	(1 339 800)
Net	**(97 947 800)**
Plus: United States share of staff assessment	(355 029)
Total credit	**(98 302 829)**

III. Credit from unencumbered balance and other income of Member States for UNAMSIL for the period ended 30 June 2005

		Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations				
	Regular budget scale 2004-2006	*Relative to group total*[a]	*Relative to grand total*[a]	*Gross credits (rounded)*	*Staff assessment (rounded)*	*Net credits*
	(Percentage)			*(United States dollars)*		
Level A						
China	2.053	5.5025	2.4728	2 455 191	33 131	2 422 060
France	6.030	16.1619	7.2630	7 211 301	97 310	7 113 991
Russian Federation	1.100	2.9483	1.3249	1 315 494	17 751	1 297 743
United Kingdom of Great Britain and Northern Ireland	6.127	16.4219	7.3799	7 327 303	98 875	7 228 428
United States of America	22.000	58.9654	26.4987	26 309 887	0[b]	26 309 887
Subtotal	**37.310**	**100.0000**	**44.9393**	**44 619 176**	**247 067**	**44 372 109**
Level B						
Andorra	0.005	0.0100	0.0050	4 964	67	4 897
Australia	1.592	3.1835	1.5920	1 580 659	21 330	1 559 329
Austria	0.859	1.7177	0.8590	852 880	11 509	841 371
Bahamas	0.013	0.0260	0.0130	12 907	174	12 733
Belgium	1.069	2.1377	1.0690	1 061 384	14 322	1 047 062
Canada	2.813	5.6251	2.8130	2 792 960	37 689	2 755 271
Cyprus	0.039	0.0780	0.0390	38 722	522	38 200
Denmark	0.718	1.4358	0.7180	712 885	9 620	703 265
Estonia	0.012	0.0240	0.0120	11 915	161	11 754
Finland	0.533	1.0658	0.5330	529 203	7 141	522 062
Germany	8.662	17.3212	8.6620	8 600 292	116 053	8 484 239
Greece	0.530	1.0598	0.5300	526 224	7 101	519 123
Iceland	0.034	0.0680	0.0340	33 758	456	33 302
Ireland	0.350	0.6999	0.3500	347 507	4 689	342 818
Israel	0.467	0.9339	0.4670	463 673	6 257	457 416
Italy	4.885	9.7684	4.8850	4 850 199	65 449	4 784 750
Japan	19.468	38.9298	19.4680	19 329 310	260 832	19 068 478
Liechtenstein	0.005	0.0100	0.0050	4 964	67	4 897
Luxembourg	0.077	0.1540	0.0770	76 451	1 032	75 419
Malta	0.014	0.0280	0.0140	13 900	188	13 712
Monaco	0.003	0.0060	0.0030	2 979	40	2 939
Netherlands	1.690	3.3795	1.6900	1 677 960	22 643	1 655 317
New Zealand	0.221	0.4419	0.2210	219 426	2 961	216 465
Norway	0.679	1.3578	0.6790	674 163	9 097	665 066
Portugal	0.470	0.9398	0.4700	466 652	6 297	460 355
San Marino	0.003	0.0060	0.0030	2 979	40	2 939
Slovenia	0.082	0.1640	0.0820	81 416	1 099	80 317
Spain	2.520	5.0392	2.5200	2 502 048	33 763	2 468 285

	Regular budget scale 2004-2006	Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations: Relative to group total[a]	Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations: Relative to grand total[a]	Gross credits (rounded)	Staff assessment (rounded)	Net credits
	(Percentage)			(United States dollars)		
Sweden	0.998	1.9957	0.9980	990 890	13 371	977 519
Switzerland	1.197	2.3936	1.1970	1 188 473	16 037	1 172 436
Total B	**50.000**	**100.0001**	**50.00000**	**49 651 743**	**670 007**	**48 981 736**
Bahrain	0.030	0.0300	0.0260	25 815	348	25 467
Hungary	0.126	0.1260	0.1008	100 082	1 351	98 731
Total B — transition countries	**0.156**	**0.15600**	**0.12680**	**125 897**	**1 699**	**124 198**
Subtotal	**50.164**		**50.1348**	**49 777 640**	**671 706**	**49 105 934**
Level C						
Brunei Darussalam	0.034	3.8505	0.0315	31 226	421	30 805
Kuwait	0.162	18.3465	0.1498	148 783	2 008	146 775
Qatar	0.064	7.2480	0.0592	58 778	793	57 985
Singapore	0.388	43.9411	0.3589	356 343	4 809	351 534
United Arab Emirates	0.235	26.6138	0.2174	215 826	2 912	212 914
Subtotal	**0.883**	**99.9999**	**0.8168**	**810 956**	**10 943**	**800 013**
Level D — transition country						
Republic of Korea	1.796	100.0000	1.7960	1 783 205	24 063	1 759 142
Subtotal	**1.796**		**1.7960**	**1 783 205**	**24 063**	**1 759 142**
Level E						
Antigua and Barbuda	0.003	21.4286	0.0018	1 787	24	1 763
Barbados	0.010	71.4286	0.0060	5 957	81	5 876
Palau	0.001	7.1429	0.0006	596	8	588
Subtotal	**0.014**	**100.0001**	**0.0084**	**8 340**	**113**	**8 227**
Level F						
Saudi Arabia	0.713	99.7203	0.2852	283 169	3 821	279 348
Seychelles	0.002	0.2797	0.0008	794	11	783
Subtotal	**0.715**	**100.0000**	**0.2860**	**283 963**	**3 832**	**280 131**
Level G						
Argentina	0.956	82.4849	0.2868	284 757	3 842	280 915
Libyan Arab Jamahiriya	0.132	11.3891	0.0396	39 318	531	38 787
Oman	0.070	6.0397	0.0210	20 850	281	20 569
Saint Kitts and Nevis	0.001	0.0863	0.0003	298	4	294
Subtotal	**1.159**	**100.0000**	**0.3477**	**345 223**	**4 658**	**340 565**
Level H						
Bulgaria	0.017	1.8764	0.0051	5 063	68	4 995
Czech Republic	0.183	20.1987	0.0549	54 509	736	53 773

	Regular budget scale 2004-2006	Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations: Relative to group total[a]	Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations: Relative to grand total[a]	Gross credits (rounded)	Staff assessment (rounded)	Net credits
	(Percentage)			(United States dollars)		
Latvia	0.015	1.6556	0.0045	4 468	60	4 408
Lithuania	0.024	2.6490	0.0072	7 149	97	7 052
Philippines	0.095	10.4857	0.0285	28 297	382	27 915
Poland	0.461	50.8830	0.1383	137 315	1 853	135 462
Romania	0.060	6.6225	0.0180	17 872	241	17 631
Slovakia	0.051	5.6291	0.0153	15 191	205	14 986
Total H	**0.906**	**100.0000**	**0.2718**	**269 864**	**3 642**	**266 222**
H — other						
Uruguay	0.048	100.0000	0.0096	9 532	129	9 403
Subtotal	**0.954**		**0.2814**	**279 396**	**3 771**	**275 625**
Level I						
Albania	0.005	0.0726	0.0010	993	13	980
Algeria	0.076	1.1029	0.0152	15 092	204	14 888
Armenia	0.002	0.0290	0.0004	397	5	392
Azerbaijan	0.005	0.0726	0.0010	993	13	980
Belarus	0.018	0.2612	0.0036	3 574	48	3 526
Belize	0.001	0.0145	0.0002	199	3	196
Bolivia	0.009	0.1306	0.0018	1 787	24	1 763
Bosnia and Herzegovina	0.003	0.0435	0.0006	596	8	588
Botswana	0.012	0.1741	0.0024	2 383	32	2 351
Brazil	1.523	22.1013	0.3046	302 430	4 081	298 349
Cameroon	0.008	0.1161	0.0016	1 588	21	1 567
Chile	0.223	3.2361	0.0446	44 282	598	43 684
Colombia	0.155	2.2493	0.0310	30 779	415	30 364
Congo	0.001	0.0145	0.0002	199	3	196
Costa Rica	0.030	0.4354	0.0060	5 957	80	5 877
Côte d'Ivoire	0.010	0.1451	0.0020	1 986	27	1 959
Croatia	0.037	0.5369	0.0074	7 347	99	7 248
Cuba	0.043	0.6240	0.0086	8 539	115	8 424
Democratic People's Republic of Korea	0.010	0.1451	0.0020	1 986	27	1 959
Dominica	0.001	0.0145	0.0002	199	3	196
Dominican Republic	0.035	0.5079	0.0070	6 950	94	6 856
Ecuador	0.019	0.2757	0.0038	3 773	51	3 722
Egypt	0.120	1.7414	0.0240	23 829	322	23 507
El Salvador	0.022	0.3193	0.0044	4 368	59	4 309
Fiji	0.004	0.0580	0.0008	794	11	783
Gabon	0.009	0.1306	0.0018	1 787	24	1 763
Georgia	0.003	0.0435	0.0006	596	8	588
Ghana	0.004	0.0580	0.0008	794	11	783
Grenada	0.001	0.0145	0.0002	199	3	196
Guatemala	0.030	0.4354	0.0060	5 957	80	5 877
Guyana	0.001	0.0145	0.0002	199	3	196
Honduras	0.005	0.0726	0.0010	993	13	980
India	0.421	6.1094	0.0842	83 600	1 128	82 472

	Regular budget scale 2004-2006	Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations: Relative to group total[a]	Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations: Relative to grand total[a]	Gross credits (rounded)	Staff assessment (rounded)	Net credits
	(Percentage)			(United States dollars)		
Indonesia	0.142	2.0607	0.0284	28 198	380	27 818
Iran (Islamic Republic of)	0.157	2.2783	0.0314	31 176	421	30 755
Iraq	0.016	0.2322	0.0032	3 177	43	3 134
Jamaica	0.008	0.1161	0.0016	1 588	21	1 567
Jordan	0.011	0.1596	0.0022	2 184	29	2 155
Kazakhstan	0.025	0.3628	0.0050	4 964	67	4 897
Kenya	0.009	0.1306	0.0018	1 787	24	1 763
Kyrgyzstan	0.001	0.0145	0.0002	199	3	196
Lebanon	0.024	0.3483	0.0048	4 766	64	4 702
Malaysia	0.203	2.9459	0.0406	40 311	544	39 767
Marshall Islands	0.001	0.0145	0.0002	199	3	196
Mauritius	0.011	0.1596	0.0022	2 184	29	2 155
Mexico	1.883	27.3255	0.3766	373 917	5 046	368 871
Micronesia (Federated States of)	0.001	0.0145	0.0002	199	3	196
Mongolia	0.001	0.0145	0.0002	199	3	196
Morocco	0.047	0.6820	0.0094	9 333	126	9 207
Namibia	0.006	0.0871	0.0012	1 191	16	1 175
Nauru	0.001	0.0145	0.0002	199	3	196
Nicaragua	0.001	0.0145	0.0002	199	3	196
Nigeria	0.042	0.6095	0.0084	8 340	113	8 227
Pakistan	0.055	0.7981	0.0110	10 921	147	10 774
Panama	0.019	0.2757	0.0038	3 773	51	3 722
Papua New Guinea	0.003	0.0435	0.0006	596	8	588
Paraguay	0.012	0.1741	0.0024	2 383	32	2 351
Peru	0.092	1.3351	0.0184	18 269	246	18 023
Republic of Moldova	0.001	0.0145	0.0002	199	3	196
Saint Lucia	0.002	0.0290	0.0004	397	5	392
Saint Vincent and the Grenadines	0.001	0.0145	0.0002	199	3	196
Serbia and Montenegro	0.019	0.2757	0.0038	3 773	51	3 722
South Africa	0.292	4.2374	0.0584	57 984	782	57 202
Sri Lanka	0.017	0.2467	0.0034	3 376	46	3 330
Suriname	0.001	0.0145	0.0002	199	3	196
Swaziland	0.002	0.0290	0.0004	397	5	392
Syrian Arab Republic	0.038	0.5514	0.0076	7 546	102	7 444
Tajikistan	0.001	0.0145	0.0002	199	3	196
Thailand	0.209	3.0329	0.0418	41 502	560	40 942
The former Yugoslav Republic of Macedonia	0.006	0.0871	0.0012	1 191	16	1 175
Timor-Leste	0.001	0.0145	0.0002	199	3	196
Tonga	0.001	0.0145	0.0002	199	3	196
Trinidad and Tobago	0.022	0.3193	0.0044	4 368	59	4 309
Tunisia	0.032	0.4644	0.0064	6 354	86	6 268
Turkey	0.372	5.3983	0.0744	73 870	997	72 873
Turkmenistan	0.005	0.0726	0.0010	993	13	980
Ukraine	0.039	0.5660	0.0078	7 744	104	7 640
Uzbekistan	0.014	0.2032	0.0028	2 780	37	2 743
Venezuela (Bolivarian Republic of)	0.171	2.4815	0.0342	33 956	458	33 498

	Regular budget scale 2004-2006	Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations: Relative to group total[a]	Relative to grand total[a]	Gross credits (rounded)	Staff assessment (rounded)	Net credits
	(Percentage)			(United States dollars)		
Viet Nam	0.021	0.3047	0.0042	4 170	56	4 114
Zimbabwe	0.007	0.1016	0.0014	1 390	19	1 371
Subtotal	**6.891**	**99.9996**	**1.3782**	**1 368 382**	**18 465**	**1 349 917**
Level J						
Afghanistan	0.002	1.7544	0.0002	199	3	196
Angola	0.001	0.8772	0.0001	99	1	98
Bangladesh	0.010	8.7719	0.0010	993	14	979
Benin	0.002	1.7544	0.0002	199	3	196
Bhutan	0.001	0.8772	0.0001	99	1	98
Burkina Faso	0.002	1.7544	0.0002	199	3	196
Burundi	0.001	0.8772	0.0001	99	1	98
Cambodia	0.002	1.7544	0.0002	199	3	196
Cape Verde	0.001	0.8772	0.0001	99	1	98
Central African Republic	0.001	0.8772	0.0001	99	1	98
Chad	0.001	0.8772	0.0001	99	1	98
Comoros	0.001	0.8772	0.0001	99	1	98
Democratic Republic of the Congo	0.003	2.6316	0.0003	299	5	294
Djibouti	0.001	0.8772	0.0001	99	1	98
Equatorial Guinea	0.002	1.7544	0.0002	199	3	196
Eritrea	0.001	0.8772	0.0001	99	1	98
Ethiopia	0.004	3.5088	0.0004	397	5	392
Gambia	0.001	0.8772	0.0001	99	1	98
Guinea	0.003	2.6316	0.0003	299	5	294
Guinea-Bissau	0.001	0.8772	0.0001	99	1	98
Haiti	0.003	2.6316	0.0003	299	5	294
Kiribati	0.001	0.8772	0.0001	99	1	98
Lao People's Democratic Republic	0.001	0.8772	0.0001	99	1	98
Lesotho	0.001	0.8772	0.0001	99	1	98
Liberia	0.001	0.8772	0.0001	99	1	98
Madagascar	0.003	2.6316	0.0003	299	5	294
Malawi	0.001	0.8772	0.0001	99	1	98
Maldives	0.001	0.8772	0.0001	99	1	98
Mali	0.002	1.7544	0.0002	199	3	196
Mauritania	0.001	0.8772	0.0001	99	1	98
Mozambique	0.001	0.8772	0.0001	99	1	98
Myanmar	0.010	8.7719	0.0010	993	14	979
Nepal	0.004	3.5088	0.0004	397	5	392
Niger	0.001	0.8772	0.0001	99	1	98
Rwanda	0.001	0.8772	0.0001	99	1	98
Samoa	0.001	0.8772	0.0001	99	1	98
Sao Tome and Principe	0.001	0.8772	0.0001	99	1	98
Senegal	0.005	4.3860	0.0005	497	7	490
Sierra Leone	0.001	0.8772	0.0001	99	1	98
Solomon Islands	0.001	0.8772	0.0001	99	1	98
Somalia	0.001	0.8772	0.0001	99	1	98
Sudan	0.008	7.0175	0.0008	794	11	783

	Regular budget scale 2004-2006	Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations: Relative to group total[a]	Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations: Relative to grand total[a]	Gross credits (rounded)	Staff assessment (rounded)	Net credits
	(Percentage)			(United States dollars)		
Togo	0.001	0.8772	0.0001	99	1	98
Tuvalu	0.001	0.8772	0.0001	99	1	98
Uganda	0.006	5.2632	0.0006	596	9	587
United Republic of Tanzania	0.006	5.2632	0.0006	596	9	587
Vanuatu	0.001	0.8772	0.0001	99	1	98
Yemen	0.006	5.2632	0.0006	596	9	587
Zambia	0.002	1.7544	0.0002	199	3	196
Subtotal	**0.114**	**100.0005**	**0.0114**	**11 319**	**153**	**11 166**
Grand total	**100.000**		**100.0000**	**99 287 600**	**984 771**	**98 302 829**

[a] Percentages are rounded to four decimals.
[b] United States share in staff assessment credit: $355,029.00.